

EXHIBIT 92

To: Mike HOLCOMB [KOM-KMA][mike.holcomb@kmai.houston.com]
Cc: CHOW Yew Yuen [KOM-CEO][YewYuen.CHOW@keppelom.com]; WANG Look Fung [KCL-GCC][ff.Wang@kepcorp.com]; Caroline CHANG [KCL-GL][caroline.chang@kepcorp.com]; Eva HO [KCL-GCC][eva.ho@kepcorp.com]
From: Jeff CHOW [KOM-LEGAL][O=KEPPEL GROUP/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=JEFF.CHOW]
Sent: Mon 9/2/2015 4:11:01 AM (UTC)
Subject: FW: Lava Jato - Letters to Clients of KO&M Business Units
KFELS Ltr to Clients Refuting Allegations 9 Feb 2015 v3.docx

Mike:

Just so you are aware of what is going on. This should cover things across the board, but should you receive any queries, please direct them to GCC and Legal.

Thanks,
Jeff

Jeffery S. Chow
General Manager (Legal)
Keppel Offshore & Marine Ltd.
50 Gul Road
Singapore 629351

Tel: +65-6863-7733 (direct)

From: Jeff CHOW [KOM-LEGAL]
Sent: Monday, February 09, 2015 11:58 AM
To: CHOW Yew Yuen [KOM-CEO]; WONG Kok Seng [KFE-MD]; Michael CHIA [KOM-MD]; CHOR How Jat [KSL-MD]; Abu Bakar MOHD NOR; Simon LEE AmFELS; Kwok Kai Choong [KFB]
Cc: Kenneth CHONG [KOM-LEGAL]; Rodney CHIN [KOM-LEGAL]; Nora MARSUKI [KOM-LEGAL]; WANG Look Fung [KCL-GCC]; Caroline CHANG [KCL-GL]; Eva HO [KCL-GCC]; LAI Ching Chuan [KOM-CDD]; LEE Chay Hoon; Tommy SAM
Subject: Lava Jato - Letters to Clients of KO&M Business Units

Private and Confidential – Legal Privilege
In Preparation of Possible Litigation

Gentlemen:

Please find attached a draft format for letters which should be sent by your respective offices to our current US and European clients, as well as those clients we may be in discussion with for new projects.

Believe that the letters should come from your offices, as this is a serious issue and by coming from your offices, it shows that we are on top of things from the highest level. This should be sent to your counterparts at the various companies and let them disseminate via their internal channels to their own people, i.e., the project teams, finance, legal, etc.

Please let me know should you have any specific questions on the draft or the approach to be taken.

Should you receive responses to this, please direct same to legal for further handling and follow-up.

Also, please note that any and all correspondence dealing with this issue should be kept to a minimum, and should have the aforementioned "Privilege" marking at the top. No dissemination outside of the Group should be made on any correspondence labelled "Legal Privilege", as that may void the privilege invoked.

Regards,
Jeff

Jeffery S. Chow
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February 9, 2015

_____ -

_____ -

Attention: _____ -

Reference: Contract dated _____ between Keppel FELS Limited and _____ (Hull No. B _____)

Dear _____:

It has come to our attention that there are a number of media reports floating about in Brazil, which may have also been picked up by various international publications, alleging Keppel FELS' involvement in a bribery scandal surrounding Petrobras. Please rest assured that Keppel FELS finds these allegations to be false and without merit.

We would like to emphasize to your organization that the Keppel Group has a Code of Conduct which prohibits, among others, bribery and corruption. Our employees are required to conduct themselves with integrity, in an ethical and proper manner, and in compliance with the applicable laws and regulations of the countries in which we operate, including anti-bribery laws.

As such, we would ask that you please disregard the media reports.

Sincerely,

Keppel FELS Limited

Kok Seng Wong
Managing Director